

FYE 2009 Review - Annual Financial Report

School District: Harlan County
 Audit Firm Name: Gaw & Associates, PLLC
 Date: 1/28/2010
 1st Audit Reviewer: Jeffrey Coulter
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	5,108,447.93	5,108,447.93	0.00	5,108,448.00	-0.07	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	5,485,117.00	-5,485,117.00	5,485,117.00	0.00	
Revenue (State) - 3XXX (Not 3900)	19,737,612.10	19,737,612.10	0.00	19,737,612.00	0.10	
Revenue (Federal) - 4XXX	36,750.02	36,750.02	0.00	36,750.00	0.02	
Total Revenues	24,882,810.05	30,367,927.05	-5,485,117.00	30,367,927.00	0.05	
Expenditures-Not including Transfers Out or On Behalf	24,734,288.32	24,734,288.32	0.00	30,137,123.00	-5,402,834.68	Refer Pg 18 Financial Audit Report, difference are not readily identifiable
Expenditures-On Behalf	0.00	5,485,117.00	-5,485,117.00	0.00	5,485,117.00	
Total Expenditures	24,734,288.32	30,219,405.32	-5,485,117.00	30,137,123.00	82,282.32	Refer Pg 18 Financial Audit Report, difference are not readily identifiable
Excess (Deficiency) of Revenues Over Expenditures	148,521.73	148,521.73	0.00	230,804.00	-82,282.27	
Other Financing Sources - Not Transfers In	17,366.33	17,366.33	0.00	17,367.00	-0.67	
Other Financing Sources - Transfers In Only - 52XX Transfers	104,464.58	104,464.58	0.00	104,465.00	-0.42	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	82,749.00	82,749.00	0.00	120,340.00	-37,591.00	Program error on Object Code 093X not included in report
Total Other Financing Sources, Uses and Transfers	39,081.91	39,081.91	0.00	1,492.00	37,589.91	
Net Change in Fund Balance	187,603.64	187,603.64	0.00	232,296.00	-44,692.36	Program error, difference in calculating Net change in Fund Balance
Beginning Fund Balance - July 1	1,938,953.99	1,983,645.99	-44,692.00	2,693,954.00	-710,308.01	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	2,126,557.63	2,171,249.63	-44,692.00	2,926,250.00	-755,000.37	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	5,485,117.00	-5,485,117.00	5,485,117.00	0.00	Refer Pg 18 Financial Audit Report
On-Behalf Expenditures by Fund	0.00	5,485,117.00	-5,485,117.00	5,485,117.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	27,115.50	27,115.50	0.00	27,116.00	-0.50	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	2,131,994.85	2,131,994.85	0.00	2,131,995.00	-0.15	
Revenue (Federal) – 4XXX	5,785,691.18	5,785,671.02	20.16	5,785,691.00	-19.98	
Total Revenues	7,944,801.53	7,944,781.37	20.16	7,944,802.00	-20.63	
Expenditures-Not including Transfers Out and not 0280	8,021,854.68	8,021,834.52	20.16	8,021,855.00	-20.48	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	8,021,854.68	8,021,834.52	20.16	8,021,855.00	-20.48	
Excess (Deficiency) of Revenues Over Expenditures	-77,053.15	-77,053.15	0.00	-77,053.00	-0.15	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	82,749.00	82,749.00	0.00	82,749.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	5,695.85	5,695.85	0.00	5,696.00	-0.15	
Total Other Financing Sources, Uses and Transfers	77,053.15	77,053.15	0.00	77,053.00	0.15	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	384,883.00	384,883.00	0.00	384,883.00	0.00	
Total Revenues	384,883.00	384,883.00	0.00	384,883.00	0.00	
Expenditures-Not including Transfers Out	384,883.00	384,883.00	0.00	0.00	384,883.00	Refer Pg 51 financial audit Report differenc in Classification only
Total Expenditures	384,883.00	384,883.00	0.00	0.00	384,883.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	384,883.00	-384,883.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	384,883.00	-384,883.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-384,883.00	384,883.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	1,900.00	-1,900.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	0.00	0.00	0.00	1,900.00	-1,900.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	846,973.33	846,973.33	0.00	846,974.00	-0.67	
Revenue (State) – 3XXX	843,321.00	843,321.00	0.00	843,321.00	0.00	
Total Revenues	1,690,294.33	1,690,294.33	0.00	1,690,295.00	-0.67	
Expenditures-Not including Transfers Out	997,060.45	997,060.45	0.00	0.00	997,060.45	Refer Pg 18-19 Financial Audit Report, difference due classification only
Total Expenditures	997,060.45	997,060.45	0.00	0.00	997,060.45	
Excess (Deficiency) of Revenues Over Expenditures	693,233.88	693,233.88	0.00	1,690,295.00	-997,061.12	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	997,060.00	-997,060.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-997,060.00	997,060.00	
Net Change in Fund Balance	693,233.88	693,233.88	0.00	693,235.00	-1.12	
Beginning Fund Balance - July 1	89,473.41	89,473.41	0.00	734,389.00	-644,915.59	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	782,707.29	782,707.29	0.00	1,427,624.00	-644,916.71	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	154,141.28	154,141.28	0.00	154,141.00	0.28	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	154,141.28	154,141.28	0.00	154,141.00	0.28	
Expenditures-Not including Transfers Out	4,056,701.96	4,056,701.96	0.00	4,056,702.00	-0.04	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	4,056,701.96	4,056,701.96	0.00	4,056,702.00	-0.04	
Excess (Deficiency) of Revenues Over Expenditures	-3,902,560.68	-3,902,560.68	0.00	-3,902,561.00	0.32	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	-3,902,560.68	-3,902,560.68	0.00	-3,902,561.00	0.32	
Beginning Fund Balance - July 1	0.00	0.00	0.00	4,274,782.00	-4,274,782.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	-3,902,560.68	-3,902,560.68	0.00	372,221.00	-4,274,781.68	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	2,676,308.00	-2,676,308.00	Debt Services not reported in AFR
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	2,676,308.00	-2,676,308.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	4,470,404.00	-4,470,404.00	
Total Expenditures	0.00	0.00	0.00	4,470,404.00	-4,470,404.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-1,794,096.00	1,794,096.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	1,419,534.00	-1,419,534.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	1,419,534.00	-1,419,534.00	
Net Change in Fund Balance	0.00	0.00	0.00	-374,562.00	374,562.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	374,562.00	-374,562.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	35,056,930.19	40,542,027.03	-5,485,096.84	43,218,356.00	-2,676,328.97	Refer to differences in Governmental Funds
Total Expenditures - Governmental Funds	38,194,788.41	43,679,885.25	-5,485,096.84	46,686,084.00	-3,006,198.75	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-3,137,858.22	-3,137,858.22	0.00	-3,467,728.00	329,869.78	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	116,135.06	116,135.06	0.00	116,136.00	-0.94	
Net Change in Fund Balance - Governmental Funds	-3,021,723.16	-3,021,723.16	0.00	-3,351,592.00	329,868.84	
Beginning Fund Balance - July 1 - Governmental Funds	2,028,427.40	2,073,119.40	-44,692.00	8,079,587.00	-6,006,467.60	
Ending Fund Balance - June 30 - Governmental Funds	-993,295.76	-948,603.76	-44,692.00	4,727,995.00	-5,676,598.76	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	433,919.01	433,919.01	0.00	433,919.00	0.01	
Total Operating Revenues	433,919.01	433,919.01	0.00	433,919.00	0.01	
Expenditures-Not including Transfers Out or On-behalf	2,220,564.79	2,297,302.79	-76,738.00	2,168,490.00	128,812.79	Refer to Pg 22 Financial Audit Report; amount reported on audited AFR not matchin audit report, and amount is unidentifiable
Expenditures-On Behalf	0.00	171,570.00	-171,570.00	0.00	171,570.00	Refer Pg 40 Note K Financial Audit Report; on Behalf Payment amount for food Services
Expenditures - Depreciation Only (Fund 81)	52,017.71	52,017.71	0.00	52,018.00	-0.29	
Total Operating Expenses	2,272,582.50	2,520,890.50	-248,308.00	2,220,508.00	300,382.50	Refer Pg 22-23 Financial Audit report; difference related to Acquisition of Capital Asset in food service
Operating Income (Loss)	-1,838,663.49	-2,086,971.49	248,308.00	-1,786,589.00	-300,382.49	
Non-Operating Revenue - Interest Income Only (Local) - 1510	5,405.95	5,405.95	0.00	5,406.00	-0.05	
Revenue (State) – 3XXX	26,500.00	26,500.00	0.00	26,500.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	171,570.00	-171,570.00	171,570.00	0.00	
Donated Commodities – 4550	0.00	63,726.00	-63,726.00	63,726.00	0.00	
Revenue (Federal) - 4XXX, not 4550	1,750,652.31	1,750,652.31	0.00	1,750,652.00	0.31	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	1,782,558.26	2,017,854.26	-235,296.00	2,017,854.00	0.26	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	104,464.58	104,464.58	0.00	104,465.00	-0.42	
Net Transfers In (Out)	-104,464.58	-104,464.58	0.00	-104,465.00	0.42	
Change in Net Assets	-160,569.81	-173,581.81	13,012.00	126,800.00	-300,381.81	
Beginning Net Assets - July 1	465,782.44	478,794.44	-13,012.00	621,148.00	-142,353.56	Unexplained difference in beginning balance not matching last year ending balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	305,212.63	305,212.63	0.00	747,948.00	-442,735.37	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	433,919.01	433,919.01	0.00	433,919.00	0.01	Refer to difference in Proprietary Funds
Total Operating Expenses - Proprietary Funds	2,272,582.50	2,520,890.50	-248,308.00	2,220,508.00	300,382.50	
Operating Income (Loss) - Proprietary Funds	-1,838,663.49	-2,086,971.49	248,308.00	-1,786,589.00	-300,382.49	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	1,782,558.26	2,017,854.26	-235,296.00	2,017,854.00	0.26	
Net Transfers In (Out) - Proprietary Funds	-104,464.58	-104,464.58	0.00	-104,465.00	0.42	
Net Income (Loss) - Proprietary Funds	-160,569.81	-173,581.81	13,012.00	126,800.00	-300,381.81	
Net Assets, July 1, 2008 - Proprietary Funds	465,782.44	478,794.44	-13,012.00	621,148.00	-142,353.56	
Net Assets, June 30, 2009 - Proprietary Funds	305,212.63	305,212.63	0.00	747,948.00	-442,735.37	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	1,224,438.00	-1,224,438.00	Refer Pg 25 Financial Audit Report, Trust and Agency Fund not reported in AFR
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	1,224,438.00	-1,224,438.00	
Deductions	0.00	0.00	0.00	1,167,839.00	-1,167,839.00	
Total Deductions	0.00	0.00	0.00	1,167,839.00	-1,167,839.00	
Change in Net Assets	0.00	0.00	0.00	56,599.00	-56,599.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	165,160.00	-165,160.00	
Ending Net Assets - June 30	0.00	0.00	0.00	221,759.00	-221,759.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	1,224,438.00	-1,224,438.00	Refer Pg 25 Financial Audit Report, Trust and Agency Fund not reported in AFR
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	1,167,839.00	-1,167,839.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	56,599.00	-56,599.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	165,160.00	-165,160.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	221,759.00	-221,759.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	171,570.00	-171,570.00	171,570.00	0.00	Refer Pg 40 Note K Financial Audit Report
Fund 51 - On-Behalf Expenditures	0.00	171,570.00	-171,570.00	171,570.00	0.00	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	2,254,415.29	2,254,415.29	0.00	2,254,425.00	-9.71	Refer Pg 35 Note C Financial Audit Report
Depreciation Expense - Fund 81	52,017.71	52,017.71	0.00	52,018.00	-0.29	Refer Pg 22 and 35 Note C Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	5,656,687.00	-5,656,687.00	5,656,687.00	0.00	Refer KDE Website for On Behalf payments
On-Behalf Payments (Audit)	0.00	0.00	0.00	5,656,687.00	-5,656,687.00	Refer Pg 40 Note K amount Reported in Financial Audit Report
On-Behalf Payments (Audit - KDE Web)	0.00	-5,656,687.00	5,656,687.00	0.00	-5,656,687.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	Program Error
Deductions	2,254,415.29	2,254,415.29	0.00	0.00	2,254,415.29	
Change Total assets	-2,254,415.29	-2,254,415.29	0.00	0.00	-2,254,415.29	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-2,254,415.29	-2,254,415.29	0.00	0.00	-2,254,415.29	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	Program Error
Deductions	52,017.71	52,017.71	0.00	0.00	52,017.71	
Change Total assets	-52,017.71	-52,017.71	0.00	0.00	-52,017.71	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-52,017.71	-52,017.71	0.00	0.00	-52,017.71	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	See Above
Total Deductions - Fixed Assets	2,306,433.00	2,306,433.00	0.00	0.00	2,306,433.00	
Change in Total Fixed Assets	-2,306,433.00	-2,306,433.00	0.00	0.00	-2,306,433.00	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-2,306,433.00	-2,306,433.00	0.00	0.00	-2,306,433.00	